

Form F-66 (IA-2) (6-30-2016)					
STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 CITY OF <u> MOUNT AUBURN </u> , IOWA DUE: December 1, 2016		16200600700000 CITY OF MOUNT AUBURN PO BOX 103 MOUNT AUBURN IA 52313-0103 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		20,508		20,508	17,672
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		20,508		20,508	17,672
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		8,861	0	8,861	9,777
Licenses and permits		0	0	0	
Use of money and property		28	35	63	50
Intergovernmental		11,525	0	11,525	9,500
Charges for fees and service		10,783	51,094	61,877	60,500
Special assessments		0	0	0	
Miscellaneous		912	0	912	
Other financing sources		21,238	1,569	22,807	
Total revenues and other sources		73,855	52,698	126,553	97,499
Expenditures and Other Financing Uses					
Public safety		7,585	0	7,585	7,850
Public works		44,121	0	44,121	38,500
Health and social services		0	0	0	
Culture and recreation		4,883	0	4,883	7,200
Community and economic development		0	0	0	
General government		10,252	0	10,252	10,300
Debt service		0	0	0	
Capital projects		0	0	0	
Total governmental activities expenditures		66,841	0	66,841	63,850
Business type activities		0	40,242	40,242	51,000
Total ALL expenditures		66,841	40,242	107,083	114,850
Other financing uses, including transfers out		19,669	3,138	22,807	
Total ALL expenditures/And other financing uses		86,510	43,380	129,890	114,850
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-12,655	9,318	-3,337	-17,351
Beginning fund balance July 1, 2015		81,828	75,774	157,602	157,601
Ending fund balance June 30, 2016		69,173	85,092	154,265	140,250
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt		\$ 0	
Revenue debt	\$ 216,948	Short-term debt		\$ 0	
TIF Revenue debt	\$ 0				
		General obligation debt limit		\$ 219,354	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/29/2016	<input type="checkbox"/> Date Published	
				<input checked="" type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Craig E Mahood		→	319.240.0078		
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/29/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF MOUNT AUBURN						<input checked="" type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY				<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.						
1	Section A - TAXES											1						
2	Taxes levied on property	20,508						20,508			20,508	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	20,508	0		0	0		20,508		T01	20,508	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	20,508	0		0	0	0	20,508			20,508	6						
7	TIF revenues							0		T01	0	7						
	Other city taxes																	
8	Utility tax replacement excise taxes							0		T15	0	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax							0		T19	0	12						
13	Hotel/motel tax							0		T19	0	13						
14	Other local option taxes		8,861					8,861		T09	8,861	14						
15	TOTAL OTHER CITY TAXES	0	8,861	0	0	0	0	8,861	0		8,861	15						
16	Section B - LICENSES AND PERMITS							0		T29	0	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	28						28	35	U20	63	18						
19	Rents and royalties							0		U40	0	19						
20	Other miscellaneous use of money and property							0		U20	0	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	28	0	0	0	0	0	28	35		63	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants							0		B89	0	27						
28	Community development block grants							0		B50	0	28						
29	Housing and urban development							0		B50	0	29						
30	Public assistance grants							0		B79	0	30						
31	Payment in lieu of taxes							0		B30	0	31						
32								0			0	32						
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AUBURN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued	(a)	(b)	(c)	(d)	(e)	(f)		(h)			
42												
43	State shared revenues											
44	Road use taxes		11,525					11,525		C46	11,525	
45												
46												
47												
48	Other state grants and reimbursements											
49	State grants							0		C89	0	
50	Iowa Department of Transportation							0		C89	0	
51	Iowa Department of Natural Resources							0		C89	0	
52	Iowa Economic Development Authority							0		C89	0	
53	CEBA grants							0		C89	0	
54	Commercial & Industrial Replacement Claim							0		C89	0	
55								0			0	
56								0			0	
57								0			0	
58								0			0	
59								0			0	
60	Total state	0	11,525	0	0	0	0	11,525	0		11,525	
61												
62	Local grants and reimbursements											
63	County contributions							0			0	
64	Library service							0		D89	0	
65	Township contributions							0		D89	0	
66	Fire/EMT service							0		D89	0	
67								0		D89	0	
68								0			0	
69								0			0	
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	11,525	0	0	0	0	11,525	0		11,525	
72	Section E - CHARGES FOR FEES AND SERVICE											
73	Water							0	31,950	A91	31,950	
74	Sewer							0	19,144	A8Ø	19,144	
75	Electric							0		A92	0	
76	Gas							0		A93	0	
77	Parking							0		A6Ø	0	
78	Airport							0		AØ1	0	
79	Landfill/garbage	10,783						10,783		A81	10,783	
80	Hospital							0		A36	0	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AUBURN						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A5Ø	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	10,783	0	0	0	0	0	10,783	51,094		61,877	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	912						912		U99	912	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	912	0	0	0	0	0	912	0		912	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AUBURN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	32,231	20,386	0	0	0	0	52,617	51,129		103,746	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	6,705	14,533					21,238	1,569		22,807	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	6,705	14,533	0	0	0	0	21,238	1,569		22,807	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	38,936	34,919	0	0	0	0	73,855	52,698		126,553	132
133												133
134	Beginning fund balance July 1, 2015	18,847	62,981					81,828	75,774		157,602	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	57,783	97,900	0	0	0	0	155,683	128,472		284,155	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF MOUNT AUBURN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	585						585		E62	585	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation		7,000					7,000		E24	7,000	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	585	7,000		0	0	0	7,585			7,585	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AUBURN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	11,228	12,210					23,438		E44	23,438	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	3,293						3,293		E44	3,293	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	495						495		E44	495	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	15,695						15,695		E81	15,695	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		1,200					1,200		E89	1,200	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	30,711	13,410		0	0	0	44,121			44,121	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF MOUNT AUBURN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF MOUNT AUBURN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,483	3,400					4,883		E61	4,883	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,483	3,400			0	0	4,883			4,883	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AUBURN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,265						2,265		E29	2,265	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	6,040						6,040		E23	6,040	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,332						1,332		E89	1,332	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	379						379		E31	379	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	236						236		E89	236	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	10,252	0	0	0	0	0	10,252			10,252	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	43,031	23,810	0	0	0	0	66,841			66,841	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AUBURN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								24,508	E91	24,508	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								15,734	E80	15,734	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AUBURN						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service										0	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								40,242		40,242	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	43,031	23,810	0	0	0	0	66,841	40,242		107,083	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	5,136	14,533					19,669	3,138		22,807	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	5,136	14,533	0	0	0	0	19,669	3,138		22,807	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	48,167	38,343	0	0	0	0	86,510	43,380		129,890	259				
260												260				
261	Ending fund balance June 30, 2016:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted							0			0	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	9,616	59,557					69,173			69,173	267				
268	Total Governmental	9,616	59,557	0	0	0	0	69,173			69,173	268				
269	Proprietary								85,092		85,092	269				
270	Total ending fund balance June 30, 2016	9,616	59,557	0	0	0	0	69,173	85,092		154,265	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	57,783	97,900	0	0	0	0	155,683	128,472		284,155	271				
272												272				

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF MOUNT AUBURN																													
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																							
	Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....										Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$										Purpose Highways..... All other.....										Amount paid to State L44 \$ L89 \$									
Part IV	SALARIES AND WAGES																																							
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																							
	Total salaries and wages paid.....										Amount - Omit cents										Z00 \$ 780																			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED																																								
A. Long-term debt																																								
Purpose		Debt outstanding JULY 1, 2015 (a)		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016						Interest paid this year (h)																												
				Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																															
1. Water utility		19U \$ 181,000		29U \$		39U \$		49U \$		49U \$		49U \$ 181,000		49U \$		191 \$																								
2. Sewer utility		19U 35,948		29U		39U		49U		49U		49U 35,948		49U		189																								
3. Electric utility		19U		29U		39U		49U		49U		49U				192																								
4. Gas utility		19U		29U		39U		49U		49U		49U				193																								
5. Transit-bus		19U		29U		39U		49U		49U		49U				194																								
6. Industrial Revenue		19T		24T		34T				44T		44T				189																								
7. Mortgage revenue		19T		24T		34T				44T		44T				189																								
8. TIF revenue		19U		29U		39U		49U		49U		49U		49U		189																								
9. Other-Specify		19U		29U		39U		49U		49U		49U		49U		189																								
10.		19U		29U		39U		49U		49U		49U		49U		189																								
11.		19U		29U		39U		49U		49U		49U		49U		189																								
12.		19U		29U		39U		49U		49U		49U		49U		189																								
13.		19U		29U		39U		49U		49U		49U		49U		189																								
14.		19U		29U		39U		49U		49U		49U		49U		189																								
Total long-term debt		216,948		0		0		0		0		216,948		0		0																								
B. Short-term debt																																								
Outstanding as of JULY 1, 2015										Amount - Omit cents																														
										61V \$																														
Outstanding as of JUNE 30, 2016										64V \$																														
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents																														
Assessed Valuations by Levy Authority and County, AY2014/FY2016										\$		4,387,085				x .05 = \$				219,354																				
Actual valuation -- January 1, 2014																																								
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016																																								
Type of asset		Amount - Omit cents																		Total (e)																				
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)																																
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																		
		\$		\$				151,794		151,794																														
REMARKS																		V98																						